IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929

WP(C).No. 24429 of 2004(G)

PETITIONER:

M.NAJOOB,
AISWARYA EXPORTERS AND IMPORTERS,
INICHAKKAL BUILDING, M.S.M. COLLEGE JUNCTION,
KAYAMKULAM P.O., ALAPPUZHA DIST.

BY ADV. SRI.M.K.CHANDRA MOHANDAS

RESPONDENTS:

---

1. THE DEPUTY COMMISSIONER (APPEALS) OF
COMMERCIAL TAXES (APPELLATE ASST.COMMISSIONER),
ALAPPUZHA.

2. THE SALES TAX OFFICER,
SALES TAX OFFICE, KAYAMKULAM.

3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
HARIPPAD.

BY GOVERNMENT PLEADER SRI. K.P. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE DUTY EXEMPTION AND ENTITLEMENT CERTIFICATE DATED 23.2.2000 ISSUED TO THE PETITIONER.

EXT.P2 TRUE COPY OF THE PROCEEDINGS DSATED 6.2.2004 ORDER NO. 13151123, 13156123/03-04 OF THE SALES TAX OFFICER, KAYAMKULAM.

EXT.P3 TRUE COPY OF THE PROCEEDINGS DATED 6.2.2004 ORDER NO. 13151123, 1315613/02-03 OF THE SALES TAX OFFICER, KAYAMKULAM.

EXT.P4 TRUE COPY OF THE APPEAL FORM NO. 30 DATED 23.3.2004

EXT.P5 TRUE COPY OF THE APPEAL FORM NO. 31A DATED 23.3.2004

EXT.P6 TRUE COPY OF THE APPLICATION FOR STAY DATED 23.3.2004

EXT.P7 TRUE COPY OF THE APPLICATION FOR ADVANCEMENT OF HEARING DATED 23.3.2004

EXT.P8 TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE THIRD RESPONDENT.

EXT.P9 TRUE COPY OF THE DEMAND NOTICE DATED 18.6.2004 ISSUED BY THE THIRD RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

W.P.C. NO. 24429 OF 2004

Dated this the 21st day of November, 2007

JUDGMENT

This Writ Petition is filed challenging cancellation of registration of the petitioner. It is submitted in Court that appeal filed against cancellation of registration is allowed. So far as penalty is concerned, this Court vide interim order dated 17.8.2004 directed assessments upto the year 2003-04. Government Pleader produced copies of assessment orders which show that petitioner is liable to pay substantial amount of tax, which is contrary to the petitioner's claim that arecanut purchased is for export. In any case, it is submitted that petitioner has filed revision against penalty. If that be so, the revisional authority is directed to hear the petitioner and dispose of the revision after considering the assessment orders issued by the Officer pursuant to interim orders of this Court also.

W.P. is disposed of as above.

(C.N. RAMACHANDRAN NAIR)
Judge